

May 3, 2023

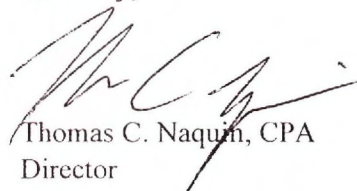
Legislative Auditors Office
Baton Rouge, LA

Re: Resubmission of Washington Parish Sheriff's Office (Entity ID 3124)

Please accept this resubmission of the Washington Parish Sheriff's Office financial report for the year ended June 30, 2022. The original submission included an incorrect date for the audit report on page 3. There were no other changes to the original document.

Please let me know if you require additional information or have any questions.

Sincerely,



Thomas C. Naquin, CPA
Director

WASHINGTON PARISH SHERIFF'S OFFICE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2022

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INDEPENDENT AUDITORS' REPORT

Honorable Randy “Country” Seal, Sheriff
Washington Parish Sheriff’s Office
Franklinton, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Washington Parish Sheriff’s Office (the “Sheriff”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the Washington Parish Sheriff’s Office, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule – General Fund, Schedule of Changes in Total Other Post-Employment Benefits Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Employer's Contributions as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff’s basic financial statements. The accompanying Sheriff’s sworn statement, the schedule of compensation, benefits and other payments to agency head, and justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated December 31, 2022, on our consideration of the Washington Parish Sheriff’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Sheriff’s internal control over financial reporting and compliance.



Baton Rouge, Louisiana
December 31, 2022

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,190,052
Receivables	605,291
Capital assets, net	1,230,318
Net pension asset	<u>226,415</u>
Total assets	<u>6,252,076</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred amounts related to net pension liability	1,346,371
Deferred amounts related to OPEB liability	<u>1,867,575</u>
Total deferred outflows of resources	<u>3,213,946</u>
<u>LIABILITIES</u>	
Accounts payable	3,011
Salaries, wages, payroll taxes, and retirement contributions	120,392
Long term liabilities, net of current portion	4,817,207
Due within one year	<u>200,000</u>
Total liabilities	<u>5,140,610</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred amounts related to net pension liability	2,430,515
Deferred amounts related to OPEB liability	<u>2,210,003</u>
Total deferred inflows of resources	<u>4,640,518</u>
<u>NET POSITION</u>	
Investment in capital assets	1,230,318
Restricted	226,415
Unrestricted (deficit)	<u>(1,771,839)</u>
Total net position (deficit)	<u>\$ (315,106)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF ACTIVITIES
JUNE 30, 2022

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>
		<u>Operating Charges for Services</u>	<u>Grants and Contributions</u>	
Primary government:				
Governmental activities:				
Public safety:	\$ 8,334,356	\$ 1,871,999	\$ 617,693	\$ (5,844,664)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total governmental activities	<u>\$ 8,334,356</u>	<u>\$ 1,871,999</u>	<u>\$ 617,693</u>	<u>(5,844,664)</u>
General revenues:				
				3,963,393
				2,406,460
				131,149
				75,873
				<u>1,129</u>
				<u>6,578,004</u>
				733,340
				<u>(1,048,446)</u>
				<u>\$ (315,106)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
GOVERNMENTAL FUND BALANCE SHEET
JUNE 30, 2022

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 4,190,052
Receivables	<u>605,291</u>
TOTAL ASSETS	<u>\$ 4,795,343</u>
<u>LIABILITIES</u>	
Accounts payable	\$ 3,011
Accrued liabilities	<u>120,392</u>
TOTAL LIABILITIES	<u>123,403</u>
<u>FUND BALANCE</u>	
Unassigned	<u>4,671,940</u>
TOTAL FUND BALANCE	<u>4,671,940</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	<u>\$ 4,795,343</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balance at June 30, 2022 - Governmental Fund		\$	4,671,940
Cost of capital assets at June 30, 2022	\$	3,579,370	
Less: Accumulated Depreciation as of June 30, 2022		<u>(2,349,052)</u>	1,230,318
Deferred outflows of resources - OPEB deferrals			1,867,575
Deferred outflows of resources - pension deferrals			1,346,371
Deferred inflows of resources - OPEB deferrals			(2,210,003)
Deferred inflows of resources - pension deferrals			(2,430,515)
Net Pension Asset			226,415
Long-term non-current liabilities at June 30, 2022			
Compensated Absences	\$	(127,132)	
Total OPEB Liability		<u>(4,890,075)</u>	<u>(5,017,207)</u>
Total net position - Governmental Activities			<u>\$ (315,106)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>
<u>REVENUES</u>	
Sales and use taxes	\$ 3,963,393
Ad valorem taxes	2,406,460
Intergovernmental revenues	
State supplemental pay	240,554
State revenue sharing	131,149
Federal grant revenue	166,091
Fees, charges and commissions for services	
Feeding and keeping of prisoners	1,339,175
Commissions	280,557
Civil and criminal fees	252,267
Other Revenues	75,873
Interest Earnings	1,129
	<hr/>
TOTAL REVENUES	8,856,648
<u>EXPENDITURES</u>	
Public safety	
Personnel expenses	5,666,321
Auto expense, maintenance, and supplies	1,272,860
Feeding and keeping of prisoners	574,052
Contractual services	240,582
Grant expenses	9,508
Continuing education	4,699
Other	135,712
Capital outlays	115,398
	<hr/>
TOTAL EXPENDITURES	8,019,132
	<hr/>
NET CHANGE IN FUND BALANCE	837,516
FUND BALANCE AT BEGINNING OF YEAR	3,834,424
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FUND BALANCE AT END OF YEAR	\$ 4,671,940
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
RECONCILIATION OF GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

Total net change in fund balance - Governmental Fund		\$	837,516	
Capital Assets:				
Capital outlays capitalized	\$	115,398		
Depreciation expense		<u>(390,293)</u>	(274,895)	
Change in deferred outflows of resources - pension			(591,402)	
Change in deferred outflows of resources - OPEB			(187,428)	
Change in deferred inflows of resources - pension			(1,993,694)	
Change in deferred inflows of resources - OPEB			(1,106,078)	
Long-term liabilities				
Increase in liabilities for compensated absences	\$	(5,156)		
Decrease in net pension liability		3,128,752		
Decrease in total OPEB liability		<u>925,725</u>	<u>4,049,321</u>	
Total changes in net position for year ended June 30, 2022			<u><u>\$</u></u>	<u>733,340</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2022

	<u>Tax Collector Ad Valorem Tax Fund</u>	<u>Tax Collector Sales and Use Tax Fund</u>	<u>Bonds Fund</u>	<u>Sheriff's Fund</u>	<u>Other Funds</u>	<u>Total</u>
<u>ASSETS</u>						
Cash and cash equivalents	\$ 448,476	\$ 66,291	\$ 190,228	\$ 105,726	\$ 84,669	\$ 895,390
Receivables	26,868	3,142,236	-	-	-	3,169,104
Total assets	<u>\$ 475,344</u>	<u>\$ 3,208,527</u>	<u>\$ 190,228</u>	<u>\$ 105,726</u>	<u>\$ 84,669</u>	<u>\$ 4,064,494</u>
<u>LIABILITIES</u>						
Due to taxing bodies and others:						
Due to taxing bodies	\$ 43,829	\$ 3,208,527	\$ -	\$ -	\$ 4,773	\$ 3,257,129
Due to individuals and other organizations	-	-	-	105,726	79,896	185,622
Total Liabilities	<u>43,829</u>	<u>3,208,527</u>	<u>-</u>	<u>105,726</u>	<u>84,669</u>	<u>3,442,751</u>
<u>NET POSITION</u>						
Restricted for individuals and other governments	<u>\$ 431,515</u>	<u>\$ -</u>	<u>\$ 190,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621,743</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2022

	Tax Collector Ad Valorem Tax Fund	Tax Collector Sales and Use Tax Fund	Bonds Fund	Sheriff's Fund	Other Funds	Total
<u>ADDITIONS</u>						
Sheriff sales	\$ -	\$ -	\$ -	\$ 943,186	\$ -	\$ 943,186
Garnishments	-	-	-	-	110,209	110,209
Surety bonds	-	-	395,737	-	-	395,737
Fines and court costs	-	-	-	-	156,132	156,132
Seizures and forfeitures	-	-	-	-	27,285	27,285
Taxes, fees, etc. paid to tax collector	22,542,745	35,309,209	-	-	994	57,852,948
Interest on investments	401	-	-	-	21	422
Prisoner deposits	-	-	-	-	500,689	500,689
Total additions	<u>22,543,146</u>	<u>35,309,209</u>	<u>395,737</u>	<u>943,186</u>	<u>795,330</u>	<u>59,986,608</u>
<u>DEDUCTIONS</u>						
Taxes, fees, etc. distributed to taxing bodies and others	22,506,405	35,250,122	367,562	228,652	170,301	58,523,042
Payments to litigants, etc.	-	-	-	714,473	110,195	824,668
Fees to entities	-	-	-	-	-	-
Surety bond refunds	-	-	22,628	-	-	22,628
Refunds to released inmates and prisoner program disbursements	-	-	-	-	500,709	500,709
Authorized program disbursements	-	59,087	136	61	14,125	73,409
Total deductions	<u>22,506,405</u>	<u>35,309,209</u>	<u>390,326</u>	<u>943,186</u>	<u>795,330</u>	<u>59,944,456</u>
Net increase (decrease) in fiduciary net position	36,741	-	5,411	-	-	42,152
<u>NET POSITION, BEGINNING</u>	<u>394,774</u>	<u>-</u>	<u>184,817</u>	<u>-</u>	<u>-</u>	<u>579,591</u>
<u>NET POSITION, ENDING</u>	<u>\$ 431,515</u>	<u>\$ -</u>	<u>\$ 190,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 621,743</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Washington Parish Sheriff (the "Sheriff") serves a four-year term as the Chief Executive Officer of the law enforcement district and ex-officio tax collector of the Washington Parish (the "Parish"). The Sheriff administers the Parish jail system and exercises duties required by the Parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the Chief Law Enforcement Officer of the Parish, the Sheriff is responsible for enforcing state and local laws and ordinances within the territorial boundaries of the Parish. The Sheriff provides protection to the residents of the Parish through on-site patrols and investigations, and serves the residents of the Parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the Parish.

As the ex-officio tax collector of the Parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, Parish occupational licenses, State revenue sharing funds, and fines, costs, and bond forfeitures imposed by the District Court.

The accompanying financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles ("GAAP") generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the AICPA industry audit guide, Audits of State and Local Governmental Units.

A. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities, displayed for governmental activities. The Sheriff has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Program revenues are derived directly from Sheriff users as a fee for services. Revenues that are not classified as program revenues, including taxes, are presented as general revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. **BASIS OF PRESENTATION** (continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS): (continued)

Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

- a. Total assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The Sheriff reports the following major governmental fund:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for and reports all operations of the Sheriff's office not accounted for and reported in another fund. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include one half (1/2) cent sales tax, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

The Sheriff reports the following fiduciary type funds:

Custodial Funds

The custodial funds are used as depositories for civil suits, cash bonds, taxes, and fees. Disbursements from these funds are made to various parish agencies and litigants in suits in the manner prescribed by law.

The individual custodial funds used by the Sheriff for the year ended June 30, 2022 are as follows:

Sheriff's Fund - To account for funds held in connection with Sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. **BASIS OF PRESENTATION** (continued)

Tax Collector Funds Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Sheriff was also selected by the Washington parish Sales and Use Tax Centralization Commission to collect all sales and use taxes (except auto dealers) in Washington Parish beginning July 1, 1996. These fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Bond Fund - the collection of bonds and the payment of these collections to recipient entities or refunded to litigants.

Other Funds – Included funds that account for the collection and distribution of garnishments, fines and licenses, and seizures and forfeitures.

B. **REPORTING ENTITY**

The Sheriff is considered a primary government since it is a special purpose government. The Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. The Sheriff has no component units as defined by GASB Statement No. 61 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

C. **BASIS OF ACCOUNTING/MEASUREMENT FOCUS**

The Government Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Sales taxes are recognized when the underlying taxable exchange occurs, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers tax revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. Other revenues susceptible to accrual are intergovernmental revenues and grants. Fines and charges for services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized when the obligations are expected to be liquidated with expendable, available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (continued)

Fiduciary funds are reported using the economic resources measurement focus and are reported using the accrual basis of accounting. Revenues are recorded when earned or in the period for which the fees apply and expenses are recorded when the Sheriff is compelled to disperse the fiduciary resources.

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2022, was made available for public inspection and comments from taxpayers at the sheriff's office during May 2021. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying required supplemental information include the original adopted budget and all subsequent amendments.

E. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

F. RESTRICTED ASSETS

Certain funds are restricted for use by the Sheriff. These funds include inmate trust accounts and proceeds from a capital lease that is to be spent on specific property to be purchased by the Sheriff.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute and the Sheriff's investment policy which allows for investment in obligations of the U. S. Treasury and U. S. Agencies, certificates of deposit, and investment grade commercial paper of domestic United States corporations and other allowable investments. Investments are carried at fair market value as of the balance sheet date.

H. RECEIVABLES AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available, which would indicate the uncertainty associated with collectability of the particular receivable. At June 30, 2022, none of the Governmental Activities receivables were considered to be uncollectible.

I. CAPITAL ASSETS

The accounting treatment for building, improvements and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated acquisition value at the date of donation. Interest costs are not capitalized as they relate to capital assets. The Sheriff's threshold for capitalization is \$5,000.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight- line method of depreciation.

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	10 - 40 years
Equipment and vehicles	5 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES

Annual leave accumulates at varying rates with exceptions, is paid upon termination, and accrues as follows (assuming an 80 hour pay period):

<u>Years of Service</u>	<u>Annual Leave Earned (Hours per Pay Period)</u>
Less than 3	3.69
3-5	4.61
5-10	5.54
10-15	6.46
More than 15	7.39

Sick leave accumulates at varying rates, with exceptions, and is carried forward from fiscal year to fiscal year, with no defined limit of hours that can be carried forward, is not paid upon termination, and accrues at the same rate as noted above for annual leave.

At June 30, 2022, the Sheriff has accumulated and vested \$127,132 in vacation leave privileges required to be accrued in accordance with GASB Codification Section C60.

K. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error, and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2022.

L. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

M. RESTRICTED NET POSITION

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position are either:

Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments; or

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

O. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (the "Fund") as described in Note 8. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Fund, and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the Fund.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

P. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

See Note 8 for additional information on deferred inflows and outflows of resources related to defined benefit pension plans and Note 9 for additional information on deferred inflows and outflows of resources related to other post-employment benefits.

Q. **CURRENT YEAR ADOPTION OF NET ACCOUNTING STANDARD**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement 87, Leases. This standard requires all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement requires the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases are reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The Sheriff has adopted GASB 87 and included the requirements of the standard, as applicable, in its June 30, 2022 financial statements. There were no significant lease contracts that were subject to the implementation requirements of GASB 87.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

2. LEVIED TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the Parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Washington Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and collector's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2022, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 10.93 mills on property with assessed valuations totaling \$278,427,574.

Total law enforcement taxes levied during 2022 were \$2,360,124.

3. SALES AND USE TAXES

On October 3, 1992, the voters of Washington Parish approved (for an indefinite period) a half (1/2) cent sales tax to be effective January 1, 1993. Beginning July 1, 1996, the Sheriff began collecting the tax as the central sales tax collection agency for Washington Parish. The net proceeds of the tax were rededicated by voter approval on November 13, 1995, to the following exclusive uses:

- Sixty (60) percent to the salaries of criminal law enforcement deputies
- Twenty (20) percent to the support of criminal law enforcement deputies, including the hiring and training of additional criminal law enforcement personnel, consisting of criminal patrol deputies, juvenile officers, and burglary and narcotics detectives.
- Twenty (20) percent to the purchase, maintenance, and support of law enforcement vehicles and equipment.

As of June 30, 2022, sales and use taxes for the Sheriff totaled \$3,963,393. There were \$286,548 in sales taxes receivable in the General Fund at June 30, 2022 and were included in receivables on the Statement of Net Position.

4. CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. At June 30, 2022, the Sheriff has cash and cash equivalents (book balances) totaling \$5,085,442, of which \$895,390 is attributable to fiduciary funds.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

4. CASH AND CASH EQUIVALENTS (continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at June 30, 2022, are secured as follows:

Total bank balance	<u>\$ 5,466,834</u>
Insured	\$ 500,000
Collateralized by pledging bank in Sheriff's name	<u>4,966,834</u>
Total insured and collateralized balance	<u>\$ 5,466,834</u>

As of June 30, 2022, the Sheriff's total bank balances were fully insured and collateralized with the securities held in the name of the Sheriff by the pledging financial institution's agent and, therefore, the Sheriff was not exposed to custodial credit risk.

5. ACCOUNTS RECEIVABLE

Amounts due from other governments at June 30, 2022, consist of the following:

Sales Tax	\$ 286,548
Local Government Reimbursements	170,085
Prior Year Ad Valorem Tax	300
Commissions	54,657
Grant Revenue	69,704
Other	<u>23,997</u>
Total amounts due	<u>\$ 605,291</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance <u>June 30, 2021</u>	Additions	Deletions	Balance <u>June 30, 2022</u>
Governmental activities				
Cost of capital assets				
Assets not being depreciated				
Land	\$ 50,000	\$ -	\$ -	\$ 50,000
Assets being depreciated				
Vehicles	1,444,069	54,558	-	1,498,627
Buildings and Improvements	198,966	-	-	198,966
Furniture, Fixtures, & Equipment	192,504	-	-	192,504
Other Capital Assets	<u>1,578,433</u>	<u>60,840</u>	<u>-</u>	<u>1,639,273</u>
Total assets	<u>3,463,972</u>	<u>115,398</u>	<u>-</u>	<u>3,579,370</u>
Less accumulated depreciation				
Vehicles	508,000	241,573	-	749,573
Buildings and Improvements	120,723	4,282	-	125,005
Furniture, Fixtures, & Equipment	192,326	178	-	192,504
Other Capital Assets	<u>1,137,710</u>	<u>144,260</u>	<u>-</u>	<u>1,281,970</u>
Total accumulated depreciation	<u>1,958,759</u>	<u>390,293</u>	<u>-</u>	<u>2,349,052</u>
Total governmental activities, capital assets, net	<u>\$ 1,505,213</u>	<u>\$ (274,895)</u>	<u>\$ -</u>	<u>\$ 1,230,318</u>

Depreciation expense of \$390,293 was charged to the public safety function.

7. COMPENSATED ABSENCE LIABILITY

At June 30, 2022, employees of the Sheriff have accumulated and vested \$127,132 of employee leave benefits according to the Sheriff's PTO policy, which were computed in accordance with GASB Codification Section C60. The following is a summary of the compensated absence liability activity during the year:

	<u>Compensated Absences</u>
Balance as of July 1, 2020	\$ 121,976
Additions (amounts earned)	74,613
Deductions (amounts paid)	<u>(69,457)</u>
Balance as of June 30, 2021	<u>\$ 127,132</u>

The compensated absence liability is reported in the statement of net position as follows:

Compensated absences - due within one year	\$ 88,000
Compensated absences - due in more than one year	<u>39,132</u>
Total compensated absences	<u>\$ 127,132</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN

The Sheriff is a participating employer in the Louisiana Sheriffs' Pension and Relief Fund (the "Fund"), which is a cost-sharing defined benefit pension plan. The Fund is a public corporation created in accordance with the provision of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association ("LSA") and Sheriffs' Pension and Relief Fund's office. The Fund is governed by a Board of Trustees composed of 14 elected members and two legislators who serve as ex-officio members, all of whom are voting members.

The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

Plan Description

The Louisiana Sheriffs' Pension and Relief Fund is the administrator of a cost-sharing defined benefit pension plan. The plan provides retirement, disability, and survivor benefits to employees of sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriff's Association and the Sheriff's Pension and Relief Fund's office as defined in LRS 11:2171. Eligibility for retirement benefits and the computation of retirement benefits are provided for in LRS 11:2178.

Cost of Living Adjustments

Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Funding Policy

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25%. Employer contributions for the year ended June 30, 2022 were \$441,875. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense. Non-employer contributions recognized for the year ended June 30, 2022, were \$211,048.

Plan members are required by state statute to contribute 10.25 percent of their annual covered salary.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the Sheriff reported a net pension asset of \$226,415 for its proportionate share of the net pension liability. The net pension asset was measured as of the measurement date of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Sheriff's proportion of the net pension asset was based on the Sheriff's share of contributions to the pension plan for the measurement period relative to the contributions of all participating employers, during the measurement period. At June 30, 2021, the Sheriff's proportion was .456896%, which was a decrease of .03755% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$109,267 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (315,263)
Net difference between projected and actual earnings on pension plan investments	-	(2,044,622)
Changes in assumptions	696,737	-
Changes in proportionate share	207,736	(61,799)
Differences between the Sheriff's contributions and its proportionate share of contributions	23	(8,831)
Employer contributions subsequent to the measurement date	<u>441,875</u>	<u>-</u>
Total	<u>\$ 1,346,371</u>	<u>\$ (2,430,515)</u>

The Sheriff reported a total of \$441,875 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2021, which will be recognized as a reduction in net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

<u>Years ending June 30,</u>	<u>Amount</u>
2022	\$ (290,179)
2023	(261,296)
2024	(374,582)
2025	<u>(599,962)</u>
	<u>\$ (1,526,019)</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. **PENSION PLAN** (continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, is as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.90%, net of investment expense
Projected salary increases	5.00%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

8. PENSION PLAN (continued)

Actuarial Assumptions (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity Securities	62%	4.39%
Fixed Income	23%	0.36%
Alternative Investments	15%	0.57%
Total	<u>100%</u>	<u>5.32%</u>
Inflation		<u>2.55%</u>
Expected Arithmetic Nominal Return		<u>7.87%</u>

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Louisiana Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the Sheriff's proportionate share of the net pension liability using the discount rate of each Retirement System as well as what the Sheriff's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
Rates	5.90%	6.90%	7.90%
Sheriff's Share of Net Pension Liability (Asset)	\$ 2,486,012	\$ (226,412)	\$ (2,487,714)

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Washington Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees, and retirees, rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life insurance benefits are provided to employees upon actual retirement. The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age, or age 55 and 15 years of service.

Life insurance coverage is continued to retirees by election. The employer pays for life insurance after retirement for retirees and pays up to \$10,000 to the retiree. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

Employees covered by benefit terms – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	84
	100
	100

Total OPEB Liability

The Sheriff's total OPEB liability of \$4,890,075 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2020.

Actuarial Assumptions and other inputs – The following actuarial assumptions and other inputs were applied to all periods included in the measurement unless otherwise specified:

Inflation	3.00% annually
Salary increases	3.00%, including inflation
Prior Discount rate	2.16%
Discount rate	3.54% annually
Healthcare cost trend rates	Flat 5.5% annually

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2022, the end of the applicable measurement period.

Mortality rates were based on the SOA RP-2014 combined Mortality Table.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2021.

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$	5,815,800
Changes for the year:		
Service cost		376,586
Interest		129,688
Difference between expected and actual experience		(73,731)
Changes in assumptions		(1,251,942)
Benefit payments and net transfers		(106,326)
Net changes		<u>(925,725)</u>
Balance at June 30, 2022	\$	<u>4,890,075</u>

The amount of total OPEB liability estimated to be due and payable within one year is \$112,000.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB Liability	<u>\$ 5,811,188</u>	<u>\$ 4,890,075</u>	<u>\$ 4,161,731</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current healthcare trend rates:

	1.0% Decrease (4.50%)	Current Healthcare Cost Trend Rate (5.50%)	1.0% Increase (6.50%)
Total OPEB Liability	<u>\$ 4,237,395</u>	<u>\$ 4,890,075</u>	<u>\$ 5,722,894</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

9. OTHER POST-EMPLOYMENT BENEFITS (continued)

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$474,107.

At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>of Resources</u>	<u>of Resources</u>
Differences between expected and actual experience	\$ 705,181	\$ (1,071,874)
Changes in assumptions	<u>1,162,394</u>	<u>(1,138,129)</u>
Total	<u>\$ 1,867,575</u>	<u>\$ (2,210,003)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2023	\$ (32,167)
2024	(32,167)
2025	(32,167)
2026	(32,167)
2027	(32,167)
Thereafter	<u>(181,593)</u>
	<u>\$ (342,428)</u>

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

10. EX-OFFICIO TAX COLLECTOR

At June 30, 2022, the Ad Valorem Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$16,761. The Tax Collector Fund had collected ad-valorem taxes and had ad-valorem taxes uncollected for the year ended June 30, 2022, by taxing body, as follows:

<u>Taxing Body</u>	<u>Ad Valorem Tax Levey</u>	<u>Ad Valorem Tax Uncollected</u>
Bogalusa School Board	\$ 7,733,614	\$ 6,430
Parish Government	5,534,318	6,420
Parish School Board	2,107,536	3,086
Law Enforcement	2,360,124	2,714
Hospital Service District	1,635,925	2,176
Assessor	1,156,395	1,330
Fire District No. 7	656,984	1,232
Council on Aging	602,953	693
Florida Parish Juvenile Ctr.	592,253	681
Bonner Creek Fire District No. 1	229,702	26
Varnado Fire District No. 6	262,541	175
Pine Fire District No. 4	131,020	183
Spring Hill Fire District No. 8	153,399	-
Richardson Fire District No. 2	145,820	-
Hayes Creek Fire District No. 3	103,230	8
Fire District No. 9	108,170	892
Angie Fire District No. 5	130,989	609
Forestry	20,832	-
Louisiana Tax Commission	20,885	-
Angie School	41,643	210
	<u>\$ 23,728,332</u>	<u>\$ 26,865</u>

The majority of uncollected taxes consist of bankruptcy, adjudications, moveable, and immovable property.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

11. SALES TAX COLLECTIONS

At June 30, 2022, the Sales Tax Collector Fund had cash and interest-bearing deposits on hand totaling \$66,291. The total sales tax collections on behalf of other taxing authorities for the year ended June 30, 2022, was as follows:

	<u>Collections</u>	<u>Paid in Protest</u>	<u>Cost</u>	<u>Distributed</u>
City of Bogalusa	\$ 9,038,309	\$ 9,766	\$ 122,360	\$ 8,906,183
Parish Government	10,225,201	5,688	108,124	10,111,390
Parish School Board	7,322,477	6,762	83,623	7,232,093
Law Enforcement District	3,625,472	3,342	-	3,622,130
Bogalusa School Board	3,983,448	3,677	47,317	3,932,455
Town of Franklinton	3,134,569	7,507	43,273	3,083,789
Village of Angie	116,352	-	1,522	114,830
Village of Varnado	56,192	-	694	55,499
Total	<u>\$ 37,502,021</u>	<u>\$ 36,742</u>	<u>\$ 406,912</u>	<u>\$ 37,058,367</u>

12. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of a notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If a suit is filed within 30 days, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the Tax Collector shall refund the amount due with interest from the date the funds were received by the Tax Collector. As of June 30, 2022, taxes paid under protest, plus interest earned to date on the investment of these funds totaled \$431,515.

13. JOINT VENTURE

The Sheriff, together with the City of Bogalusa Police Department, comprises the Washington Parish Drug Task Force, which was created to combat drug problems in their joint jurisdictions. The operations of the task force are funded by seizures awarded by the judicial system.

14. TAX ABATEMENT

Louisiana Economic Development (“LED”) is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program (“ITEP”). Under the ITEP, the LED negotiates property tax (“Ad Valorem”) abatement agreements on an individualized basis. The process involves submitting advance notification including a fee, completion of an initial application along with submission of any required documentation, review of application and submission to the Louisiana Board of Commerce and Industry for consideration. If final approval is granted, the Board issues a contract through LED. Each agreement is negotiated for a variety of economic development purposes, including job creation, business relocation, retention, and expansion.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE FINANCIAL STATEMENTS

15. TAX ABATEMENT (continued)

As of June 30, 2022, nine local industrial companies are currently under the Industrial Tax Exemption program. The typical term of these agreements are for ten years and provided Ad valorem tax abatements, pertaining to the law enforcement district mileages of the 2021 tax roll, totaled approximately \$4,002,000.

REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON PARISH SHERIFF'S OFFICE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
Ad valorem tax	\$ 2,505,000	\$ 2,385,500	\$ 2,406,460
State revenue sharing	132,000	131,151	131,149
Sales tax income	3,455,250	3,342,600	3,963,393
Commissions	1,022,405	1,040,250	280,557
Supplemental pay	260,000	244,000	240,554
Feeding and keeping prisoners	1,052,000	977,450	1,339,175
Fee income	247,300	172,300	252,267
Line of credit proceeds	500,000	-	-
Grant income	140,000	142,000	166,091
Miscellaneous income	52,700	58,608	77,002
TOTAL REVENUES	<u>9,366,655</u>	<u>8,493,859</u>	<u>8,856,648</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	5,969,360	5,831,360	5,666,321
Professional fees	316,200	270,700	240,582
Auto expenses and supplies	578,800	933,400	1,272,860
Feeding and maintaining prisoners	624,000	577,800	574,052
Line of credit repayment	500,000	-	-
Other	602,050	582,139	149,919
Capital expenditures	390,000	120,000	115,398
TOTAL EXPENDITURES	<u>8,980,410</u>	<u>8,315,399</u>	<u>8,019,132</u>
 NET CHANGE IN FUND BALANCE	 386,245	 178,460	 837,516
FUND BALANCE AT BEGINNING OF YEAR	<u>4,550,214</u>	<u>3,834,424</u>	<u>3,834,424</u>
FUND BALANCE AT END OF YEAR	<u>\$ 4,936,459</u>	<u>\$ 4,012,884</u>	<u>\$ 4,671,940</u>

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF CHANGES IN
TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS

Financial statement reporting date	Measurement date	Service cost	Interest	Differences between expected and actual experience	Changes in assumptions	Benefit payments	Net change in total OPEB liability	Total OPEB liability - beginning	Total OPEB liability - ending	Covered payroll	Total OPEB liability as a percentage of covered payroll
6/30/2022	6/30/2022	\$ 376,586	\$ 129,688	\$ (73,731)	\$ (1,251,942)	\$ (106,326)	\$ (925,725)	\$ 5,815,800	\$ 4,890,075	\$ 3,115,394	156.96%
6/30/2021	6/30/2021	324,719	141,456	(1,104,967)	325,565	(109,350)	(422,577)	6,238,377	5,815,800	3,024,654	192.28%
6/30/2020	6/30/2020	286,108	157,943	507,402	1,047,693	(130,360)	1,868,786	4,369,591	6,238,377	2,763,445	225.75%
6/30/2019	6/30/2019	187,381	130,081	417,375	135,411	(123,564)	746,684	3,622,907	4,369,591	2,682,956	162.86%
6/30/2018	6/30/2018	86,834	126,143	(119,051)	-	(150,228)	(56,302)	3,679,209	3,622,907	2,603,200	139.17%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

There are no assets accumulated in a trust that meets the criteria of Paragraph 4 of GASB 75 for this OPEB plan.

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SHERIFF'S PENSION AND RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2022 (*)

<u>Pension Plan</u>	<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Sheriff's Pension and Relief Fund						
	2022	0.4569%	\$ (226,415)	\$ 3,328,699	-6.80%	101.0%
	2021	0.4193%	2,902,337	3,095,844	93.75%	88.9%
	2020	0.4286%	2,027,471	3,121,619	64.95%	90.4%
	2019	0.4418%	1,694,067	3,039,243	55.74%	88.5%
	2018	0.4490%	1,944,375	3,110,070	62.52%	82.1%
	2017	0.3991%	2,533,217	2,429,310	104.28%	86.6%
	2016	0.3902%	1,739,234	1,519,299	114.48%	87.3%
	2015	0.4658%	1,739,234	2,058,903	84.47%	87.3%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(*) The amounts presented have a measurement date of June 30th of the previous year-end.

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF THE EMPLOYER'S CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Pension Plan</u>	<u>Year</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll³</u>	<u>Contributions as a % of Covered Payroll</u>
Sheriffs' Pension and Relief Fund						
	2022	\$ 441,875	\$ 441,875	\$ -	\$ 3,607,136	12.25%
	2021	407,766	407,766	-	3,328,699	12.25%
	2020	379,232	379,232	-	3,095,844	12.25%
	2019	366,826	366,826	-	3,121,619	11.75%
	2018	387,682	387,682	-	3,039,243	12.76%
	2017	412,092	412,092	-	3,110,070	13.25%
	2016	326,463	326,463	-	2,429,310	13.44%
	2015	368,430	368,430	-	1,519,299	24.25%
	2014	499,284	499,284	-	2,058,903	24.25%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered payroll*

² *Actual employer contributions remitted to the Sheriffs' Pension and Relief Fund*

³ *Employer's covered payroll amount for the fiscal year ended June 30*

See the accompanying notes to the Required Supplementary Information.

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

BUDGETARY BASIS OF ACCOUNTING

Budgets for the General Fund are legally adopted by the Sheriff on a basis consistent with generally accepted accounting principles (GAAP).

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO OTHER POST-EMPLOYMENT BENEFIT PLAN

Changes in benefit terms -

There were no changes for and during the year ended June 30, 2022.

Effective October 1, 2020 (for the year ending June 30, 2022), Life insurance premiums for which the employer pays on behalf of the retiree is limited to \$10,000 coverage.

Changes in assumptions -

The fluctuations in the changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used in each measurement of total other post-employment obligation.

Year end	Measurement Date	Rate	Change
6/30/2022	6/30/2022	3.540%	1.380%
6/30/2021	6/30/2021	2.160%	-0.050%
6/30/2020	6/30/2020	2.210%	-1.290%
6/30/2019	6/30/2019	3.500%	-0.370%
6/30/2018	6/30/2018	3.870%	0.290%
6/30/2017	6/30/2017	3.580%	

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND RELIEF FUND

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

Changes in assumptions -

The following changes in actuarial assumptions for each year are as follows:

Discount Rate:			Merit:		
Year End (*)	Rate	Change	Year End (*)	Rate	Change
6/29/2022	6.900%	-0.100%	6/29/2022	2.500%	0.000%
6/29/2021	7.000%	-0.100%	6/29/2021	2.500%	-0.500%
6/30/2020	7.100%	-0.150%	6/30/2020	3.000%	0.100%
6/30/2019	7.250%	-0.150%	6/30/2019	2.900%	0.175%
6/30/2018	7.400%	-0.100%	6/30/2018	2.725%	0.100%
6/30/2017	7.500%	-0.100%	6/30/2017	2.625%	0.000%
6/30/2016	7.600%	-0.100%	6/30/2016	2.625%	-0.375%
6/30/2015	7.700%		6/30/2015	3.000%	

WASHINGTON PARISH SHERIFF'S OFFICE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO LOUISIANA SHERIFFS' PENSION AND RELIEF FUND (continued)

Inflation Rate:			Investment rate of return:		
<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>	<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>
6/29/2022	2.500%	0.000%	6/29/2022	6.900%	-0.100%
6/29/2021	2.500%	0.000%	6/29/2021	7.000%	-0.100%
6/30/2020	2.500%	-0.100%	6/30/2020	7.100%	-0.150%
6/30/2019	2.600%	-0.175%	6/30/2019	7.250%	-0.250%
6/30/2018	2.775%	-0.100%	6/30/2018	7.500%	-0.100%
6/30/2017	2.875%	0.000%	6/30/2017	7.600%	-0.100%
6/30/2016	2.875%	-0.125%	6/30/2016	7.700%	0.000%
6/30/2015	3.000%		6/30/2015	7.700%	

(*) The amounts presented have a measurement date of the previous fiscal year-end.

Salary Increases:		
<u>Year End (*)</u>	<u>Rate</u>	<u>Change</u>
6/30/2022	5.000%	0.000%
6/30/2021	5.000%	-0.500%
6/30/2020	5.500%	0.000%
6/30/2019	5.500%	0.000%
6/30/2018	5.500%	0.000%
6/30/2017	5.500%	0.000%
6/30/2016	5.500%	-0.500%
6/30/2015	6.000%	

(*) The amounts presented have a measurement date of the previous fiscal year-end.

OTHER SUPPLEMENTARY INFORMATION

STATE OF LOUISIANA, PARISH OF WASHINGTON

AFFIDAVIT

RANDY SEAL, SHERIFF
of WASHINGTON PARISH SHERIFF'S OFFICE

BEFORE ME, the undersigned authority, personally came and appeared, Randy Seal, the Sheriff of Washington Parish, State of Louisiana, who after being sworn, deposed and said:

The following information is true and correct:

\$16,761 is the amount of cash on hand in the tax collector account on June 30, 2022, which does not include taxes paid under protest.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year 2021, by taxing authority, are true and correct.

All itemized statement of all taxes assessed and uncollected, which indicated the reason for the failure to collect, by taxing authority, are true and correct.



Randy Seal
Sheriff of Washington Parish

SWORN to and Subscribed to before, Notary, this 30th day of December 2022 in my office in Washington Parish, Louisiana.



Brent Jones
Notary #147068
Commission Expires 07/01/2023

WASHINGTON PARISH SHERIFF'S OFFICE
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2022

Agency Head Name: Sheriff Randy "Country" Seal

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 183,802
Benefits - insurance	9,406
Benefits - retirement	22,516
Benefits - medicare	2,665
Fuel usage	3,312
Conference travel	962
Continuing professional education fees	555
Meals	87
	<hr/>
	\$ 223,305
	<hr/> <hr/>

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 313,919	\$ 323,986
Add: Collections		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	84,972	121,216
Bond Fees	196,273	199,464
Asset Forfeiture/Sale	320,577	553,916
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	36,168	38,142
Criminal Fines - Contempt	-	-
Criminal Fines - Other	17,532	23,963
Restitution	-	-
Probation/Parole/Supervision Fees	12,770	13,502
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	1	-
Other (do not include collections that fit into more specific categories above)	14,329	8,141
Subtotal Collections	682,622	958,344
Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
22ND JDC - DCPF, Criminal Court Costs/Fees	230	210
Bogalusa Police Department, Criminal Court Costs/Fees	-	50
Florida Parish Juvenile Justice, Criminal Court Costs/Fees	690	730
Franklinton Police Department, Criminal Court Costs/Fees	375	225
Indigent Defender Board, Criminal Court Costs/Fees	6,140	6,675
LA Dept. of Wildlife & Fisheries, Criminal Court Costs/Fees	15	15
LA. Comm. On Law Enforcement, Criminal Court Costs/Fees	1,435	1,244
LDH THSCI, Criminal Court Costs/Fees	460	495
Louisiana Supreme Court, Criminal Court Costs/Fees	32	37
Office Of Court Adm Fins/CASA, Criminal Court Costs/Fees	400	415
St. Tammany Parish Government, Criminal Court Costs/Fees	1,020	1,105
ST. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees	2,450	2,537
Warren Montgomery District Attorney, Criminal Court Costs/Fees	3,450	3,650
Washington Parish Clerk Of Court., Criminal Court Costs/Fees	5,729	6,085

(Continued)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Less: Disbursements To Governments & Nonprofits: (continued)		
Washington Parish Government, Criminal Court Costs/Fees	11,317	12,036
Warren Montgomery District Attorney, Criminal Fines-Other	2,049	3,040
Washington Parish Government, Criminal Fines-Other	13,410	17,968
Department of Child & Family Services, Bond Fees	1,200	-
Florida Parish Juvenile Justice, Bond Fees	650	910
Indigent Defender Board, Bond Fees	36,561	37,207
LA. Comm. On Law Enforcement, Bond Fees	517	867
LDH THSCI, Bond Fees	360	360
Louisiana Supreme Court, Bond Fees	56	64
Office Of Court Adm Fins/CASA, Bond Fees	175	340
St. Tammany Parish Government, Bond Fees	975	1,360
ST. Tammany Parish Sheriff's Office, Bond Fees	2,214	2,870
Treasury, State of LA-CMIS, Bond Fees	454	635
Warren Montgomery District Attorney, Bond Fees	38,137	38,683
Washington Parish Clerk Of Court., Bond Fees	4,614	6,950
Washington Parish Government, Bond Fees	51,504	56,542
Warren Montgomery District Attorney, Asset Forfeiture/Sale	-	27,285
City of Bogalusa, Asset Forfeiture/Sale	798	317
Jefferson Parish Sheriff's Office, Asset Forfeiture/Sale	-	30
Orleans Parish Sheriff's Office, Asset Forfeiture/Sale	120	-
Ouachita Parish Sheriff's Office, Asset Forfeiture/Sale	-	39
Town Of Franklinton, Asset Forfeiture/Sale	20	20
Union Parish Sheriff's Office, Asset Forfeiture/Sale	-	47
Washington Parish Clerk Of Court., Asset Forfeiture/Sale	11,297	22,842
Washington Parish Government, Asset Forfeiture/Sale	70	105
Louisiana Department of Public Safet, Other	9,549	4,071
22ND JDC - DCPF, Probation/Parole/Supervision Fees	125	276
Florida Parish Juvenile Justice, Probation/Parole/Supervision Fees	70	115
Indigent Defender Board, Probation/Parole/Supervision Fees	878	1,048
LA. Comm. On Law Enforcement, Probation/Parole/Supervision Fees	1,633	2,677
Office Of Court Adm Fins/CASA, Probation/Parole/Supervision Fees	75	115
St. Tammany Parish Government, Probation/Parole/Supervision Fees	109	180
Treasury, State of LA-CMIS, Probation/Parole/Supervision Fees	28	46
Warren Montgomery District Attorney, Probation/Parole/Supervision Fees	1,098	1,339
Washington Parish Clerk Of Court., Probation/Parole/Supervision Fees	600	646
Washington Parish Government, Probation/Parole/Supervision Fees	7,227	5,903

(Continued)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2022

	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	42,381	70,195
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	4,697	4,534
Amounts "Self-Disbursed" to Collecting Agency (<i>must include a separate line for each collection type, as applicable</i>) - Example: Criminal Fines - Other (<i>Additional rows may be added as necessary</i>)	-	-
Washington Parish Sheriff's Office, Bond Fees	41,412	41,947
Washington Parish Sheriff's Office, Criminal Court Costs/Fees	2,379	2,634
Washington Parish Sheriff's Office, Criminal Fines-Other	2,073	3,000
Washington Parish Sheriff's Office.,Criminal Fines - Probation/Parole/Supervision Fees	519	692
Washington Parish Sheriff's Office, Fingerprints & Background Fees	490	-
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	281,131	527,803
Bond Fee Refunds	8,167	14,461
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	92	233
Payments to 3rd Party Collection/Processing Agencies	68,898	17,645
Subtotal Disbursements/Retainage	672,555	953,550
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	\$ 323,986	\$ 328,780
Ending Balance of "Partial Payments" Collected but not Disbursed (<i>only applies if collecting agency does not disburse partial payments until fully collected</i>) - <i>This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected (<i>i.e. receivable balance</i>)	-	-
Total Waivers During the Fiscal Period (<i>i.e. non-cash reduction of receivable balances, such as time served or community service</i>)	-	-

(Concluded)

WASHINGTON PARISH SHERIFF'S OFFICE
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED JUNE 30, 2022

First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
------------------------------------------------------------	-------------------------------------------------------------

Receipts From: *(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)*

Washington Parish District Attorney, Asset Forfeiture/Sale

	\$	145,674		\$	8,463
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Other/ Other

		-			-
--	--	---	--	--	---

Subtotal Receipts

	\$	145,674		\$	8,463
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Ending Balance of Amounts Assessed but Not Received *(only applies to those agencies that assess on behalf of themselves, such as courts)*

		-			-
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Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific categories above)</i>

OTHER REPORTING REQUIRED BY
GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Randy “Country” Seal, Sheriff
Washington Parish Sheriff’s Office
Franklinton, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the Washington Parish Sheriff’s Office (the Sheriff), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff’s basic financial statements, and have issued our report thereon dated December 31, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postlethwaite & Netterville

Baton Rouge, Louisiana
December 31, 2022

**WASHINGTON PARISH SHERIFF'S OFFICE
FRANKLINTON, LOUISIANA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unmodified opinion on the financial statements of the Washington Parish Sheriff's Office as of and for the year June 30, 2022.
2. No significant deficiencies or material weaknesses in internal controls were reported relating to the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Washington Parish Sheriff's Office were reported.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None noted.

**WASHINGTON PARISH SHERIFF'S OFFICE
FRANKLINTON, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2022**

FINDINGS – FINANCIAL STATEMENT AUDIT

None noted.